

<sup>1</sup>Indicate with an asterisk (\*) those brands that will not be sold in Alabama as of the date of certification.

**PART 3 – NON-PARTICIPATING MANUFACTURER CERTIFICATION****A. Registered Agent/Approved Agent for Service of Process**

Agent Name: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone Number: (\_\_\_\_\_) \_\_\_\_\_ FAX Number: (\_\_\_\_\_) \_\_\_\_\_

**NOTE: Telephone number and fax number must be Alabama numbers.**

E-mail Address: \_\_\_\_\_

Registered with the Secretary of State as a foreign corporation or business entity? ☐ Yes ☐ NoIf Yes, Date Registered: \_\_\_\_\_. Is the registration current as of the date of certification? ☐ Yes ☐ No**B. Qualified Escrow Fund – Financial Institution**

Name of Institution: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Representative Name: \_\_\_\_\_ Telephone Number: (\_\_\_\_\_) \_\_\_\_\_

Escrow Account Number: \_\_\_\_\_ State Account Number: \_\_\_\_\_

**C. Escrow Deposit/Withdrawal History for Alabama – Attach NPM Certificate of Escrow Deposit**

DATE	DEPOSIT	WITHDRAWAL <sup>2</sup>	BALANCE

*(Initial certification should include a complete history. Annual certifications thereafter should be for the applicable sales year.)***PART 4 – EXECUTION BY AUTHORIZED AGENT**

Under penalty of perjury, I state that the statements contained in this certification are true, correct and complete. This certificate is made to induce the State of Alabama to place the above-named manufacturer and its brand family on the Directory of Compliant Tobacco Products and Manufacturers in Alabama. I further certify that the above-named manufacturer is in full compliance with Title 6, Chapter 12, of the Alabama Code.

Name of Authorized Agent (Print): \_\_\_\_\_ Title: \_\_\_\_\_

Signature of Authorized Agent: \_\_\_\_\_ Date: \_\_\_\_\_

Subscribed and sworn to before me on this date: \_\_\_\_\_

Signature of Notary Public: \_\_\_\_\_

Notary for the State of: \_\_\_\_\_ City or County of: \_\_\_\_\_

My Commission expires: \_\_\_\_\_

**Mail the completed TPM Certificate of Compliance to:** Alabama Department of Revenue  
Attn: Commissioner of Revenue  
P. O. Box 327555  
Montgomery, AL 36132

<sup>2</sup> Withdrawals must comply with Alabama Code §6-12-3. Verification of compliance must be provided.



ALABAMA DEPARTMENT OF REVENUE  
SALES, USE & BUSINESS TAX DIVISION  
TOBACCO TAX SECTION

P.O. Box 327555 • Montgomery, AL 36132-7555 • (334) 242-9627

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TOB: TPM-INST  
2/04

# Instructions for Tobacco Product Manufacturer Certificate of Compliance

Certification Pursuant to Title 6, Chapter 12A, Code of Alabama 1975

## General Information:

### Who is required to file this certificate of compliance?

Any tobacco product manufacturer that intends to sell cigarettes within the State of Alabama, whether directly or through any distributor, retailer, or similar intermediary.

This Certification is in addition to any Certificate of Compliance that may be required pursuant to Title 6, Chapter 12, Code of Alabama 1975.

### Definitions:

- (a) "Brand Family" means all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, menthol, lights, kings, and 100s, and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.
- (b) "Cigarette" has the same meaning as in Section 6-12-2 (4) of the Code of Alabama 1975.
- (c) "Directory" means the listing of all Tobacco Product Manufacturers that have provided current and accurate certifications conforming to the requirements of Title 6, Chapter 12A, Code of Alabama 1975, and all Brand Families that are listed in such certifications; except as provided by Subsection 6-12A-3 (b).
- (d) "Distributor" is a person, wherever resident or located, who purchases non-tax-paid cigarettes and stores, sells, or otherwise disposes of the cigarettes.
- (e) "Master Settlement Agreement" means the Tobacco Master Settlement Agreement as defined under Section 6-12-2 (5).
- (f) "Non-participating Manufacturer" means any tobacco product manufacturer that is not a participating manufacturer.
- (g) "Participating Manufacturer" has the meaning given that term in Section II(jj) of the Master Settlement Agreement and all amendments thereto.
- (h) "Qualified Escrow Fund" has the same meaning as that term is defined in Section 6-12-2 (6).
- (i) "Tobacco Product Manufacturer" has the same meaning as that term is defined in Section 6-12-2 (9).
- (j) "Units Sold" has the same meaning as that term is defined in Section 6-12-2 (10).
- (k) "Wholesaler" means a person, firm, corporation, club, or association that is authorized to affix tax stamps to packages or other containers of cigarettes under the provisions of Title 40, Chapter 25.

### When is this certificate of compliance due?

The TPM Certificate of Compliance must be received no later than April 30th each year for the previous sales year.

## Specific Instructions:

Part 1: Manufacturer's Identification. Identify the name, address, telephone number, fax number and electronic mail address.

Part 2: Brand Family Identification. Identify by Brand Family and Brand Name all of the cigarettes that the Tobacco Product Manufacturer intends to sell in this State whether directly or through any distributor, retailer, or similar intermediary, and seeks to have included in the Directory. Only the brands identified may be included in the Directory.

A Participating Manufacturer shall include a list of its Brand Families. The Participating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental certification to the Commissioner of the Alabama Department of Revenue.

A Non-Participating Manufacturer shall include in its certification (i) a list of all of its Brand Families and the number of Units Sold for each Brand Family that were sold in the State during the certification year, (ii) an answer of yes or no as to whether or not the Brand Families have been sold in the State during the calendar year following the certification year, (iii) indication, by an asterisk, of any Brand Family sold in the State during the preceding calendar year that is no longer being sold in the State as of the date of such certification, and (iv) identification by name and address any other manufacturer of such Brand Families in the preceding or current calendar year. The Non-Participating Manufacturer shall update such list thirty calendar days prior to any addition to or modification of its Brand Families by executing and delivering a supplemental certification to the Commissioner of the Alabama Department of Revenue.

Part 3: Non-Participating Manufacturer Certification.

A. Verify that the Non-Participating Manufacturer is registered to do business in Alabama or has appointed an agent for service of process and provided notice thereof as required by Section 6-12A-4, **Code of Alabama 1975**.

B. Identify (i) the name, address and telephone number of the financial institution where the Non-Participating Manufacturer has established a Qualified Escrow Fund pursuant to Section 6-12-3, **Code of Alabama 1975** and all regulations promulgated thereto; (ii) the account number of such Qualified Escrow Fund and any sub-account number for Alabama.

C. Identify (i) the amount such Non-Participating Manufacturer placed in such fund for cigarettes sold in the State during the preceding calendar year, the date and amount of each such deposit; and (ii) the amount and date of any withdrawal or transfer of funds the Non-Participating Manufacturer made at any time from such fund or from any other Qualified Escrow Fund.

Part 4: Signature. The person executing the Certification must do so before an authorized notary public who must also sign and date the Certificate.